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Osier, Hoskin & Harcourt LLP 1000 de la Gauchetière Street West Suite 2100 Montréal, Québec, Canada H3B 4W5 514.904.8100 MAIN 514.904.8101 PACSIMILE

OSLER

Jonathan D. Cutter

Direct Dial: 514.904.5624 joutler@osler.com

Our Matter Number, 1056840

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November 24, 2006

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Ottawa

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Refunds Branch

Dear Sirs:

Re:

Request for refund

Jonathan Cutler's MasterCard

We hereby request the refund of a transaction charged to the above-mentioned credit card in the amount of \$1,700.00 for the following reason:

An amount of \$1,700.00 for the payment of issue fee and publication fee (Fee Codes 1501 and 1504) was charged to the undersigned MasterCard (No. 5587 2600 0026 2923) on January 18, 2006 but has been applied to Patent Application No. 10/605,158 instead of Patent Application No. 10/605,168, as shown on the attached Fee Transmittal Form stamped by the USPTO. Due to this error, Patent Application No. 10/605,168 was abandoned on March 22, 2006. Upon filing proof of payment on due date, a notice of rescinded abandonment was issued and \$1,700.00 were charged a second time on the same credit card on August 10,2006.

We ask you to please acknowledge receipt of the present request.

In anticipation of your response, we remain,

Yours very truly.

Jonathan Cutler

JDC:jp

Encl.

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PAGE 1/2 * RCVD AT 11/24/2006 10:29:00 AM [Eastern Standard Time] * SVR:USPTO-EFXRF-3/12 * DNIS:2736500 * CSID:5149048101 * DURATION (mm-ss):00-56

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